

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH  
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY THIRD DAY OF JANUARY  
TWO THOUSAND AND SIX

PRESENT

**THE HON'BLE SRI JUSTICE BILAL NAZKI**

**and**

**THE HON'BLE SRI JUSTICE D.APPA RAO**

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**WRIT PETITION No.26906 of 2005**

**Between:**

M/s.Deccan Cements Limited, having its registered office at "Deccan  
Chambers",  
6-3-666/B, Somajiguda, Hyderabad-500082 rep.by its General Manager (Legal)  
and Company Secretary  
Mr.R.Gopalakrishanan, S/o.M.C.Ramamurthi, aged 50 years

**..... PETITIONER**

**AND**

1.The Assistant Commissioner of Commercial Taxes (LDV) Nalgonda division,  
Nalgonda, and 2 others.

**.....RESPONDENT(S)**

**ORDER:** (Per Hon'ble Sri Justice Bilal Nazki,)

Heard learned Counsel for the parties and with their consent  
the writ petition is being disposed of at this stage.

This writ petition has been filed challenging the order of the  
third respondent-authority in CCT's Ref. No. LIII(3)/948/2005,

dated 14-12-2005.

The learned Counsel for the petitioner-Company submits that the tax is being imposed on an alleged sale between two units owned by the petitioner-Company itself, and as such it is not a sale. Whereas the case of the respondents is that there are two different units, and there is no transfer of goods but sale of goods from one unit to another unit.

Petitioner has already been granted stay subject to payment of 50% of the disputed tax. Therefore, we do not find any reason to interfere with the said order. However, we feel that the interest of justice would have been met if the second respondent is directed to dispose of the appeal within a period of four weeks.

Accordingly, the Writ Petition is disposed of. No costs.

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**(Bilal Nazki, J)**

**23<sup>rd</sup> January, 2006**

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**(D.Appa Rao, J)**

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